GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

MA & UD Department – Rules for Levy and Assessment of Property Tax – Notification – Issued.

MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT (J1) DEPARTMENT

G.O.MS.No. 198 Dated: 24-11-2020

Read the following:-

1. Ordinance No. 16 of 2020 published in A.P. Gazette (Part IV-B) Extraordinary), dated: 23-11-2020.
2. From the Commissioner & Director of Municipal Administration A.P. Guntur, Letter Roc.No.14034/43/2020-K Sec (3509553/2020/K3), dated: 23.11.2020.

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O R D E R:

In the Ordinance 1st read above, certain amendments were issued to 5 Municipal Acts by promulgating an ordinance namely:-

(1) Municipal Corporations Act, 1955
(2) A.P. Municipalities Act, 1965
(3) Visakhapatnam Municipal Corporation Act, 1979
(4) Vijayawada Municipal Corporation Act, 1981; and
(5) A.P. Municipal Corporations Act, 1994;

to change the system of levying of Property Tax from Annual Rental Value Basis (ARV System) to Capital Value (CV) System.

2. In pursuance of the above Amendments, the Commissioner and Director of Municipal Administration, A.P., Guntur has proposed necessary draft rules called "**Rules for Levy and Assessment of Property Tax**" in supersession of the Rules issued in G.O.Ms. No.438, HMA&UD, dated 29-10-1990 and G.O.Ms.No.439, MA&UD (TC) Dept., dated 29-10-1990 applicable to all the Urban Local Bodies (Nagara Panchayats, Municipalities and Municipal Corporations) for approval and requested to issue necessary orders in the matter.

3. Government, after careful examination of the matter, have decided to issue the "**Rules for Levy and Assessment of Property Tax**" in supersession of the earlier Rules issued in G.O.Ms. No.438, HMA&UD, dated 29-10-1990 and G.O.Ms.No.439, MA&UD (TC) M.A., dated 29-10-1990 applicable to all the Urban Local Bodies (Nagara Panchayats, Municipalities and Municipal Corporations) Municipalities and Municipal Corporations in the Appendix enclosed herewith.

4. Accordingly, the appended notification will be published in Extraordinary Issue of Andhra Pradesh Gazette dated: 24.11.2020.

5. A copy of this order is available on the internet and can be accessed at the address https://goir.ap.gov.in/.

[BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH]

J SYAMALA RAO
SECRETARY TO GOVERNMENT

To
The Commissioner, Printing, Stationery & Stores Purchase Department, Vijayawada for Publication of the Notification in the Gazette and furnish copies.

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The Commissioner & Director of Municipal Administration, A.P., Guntur.
All the Municipal Commissioners of ULBs in the State through the C&DMA, AP.

Copy to:

The PS to Additional Secretary to Hon'ble Chief Minister
The OSD to Hon'ble Minister for MA&UD Department
The PS to Secretary to Government, MA&UD Department
SF/SC.

// FORWARDED BY ORDER:://

SECTION OFFICER

(Contd……Appendix)

APPENDIX
NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 326 read with sub-section (2) of section 85 and sub-section (2) of section 87 of the Andhra Pradesh Municipalities Act, 1965 and section 585 read with sub-section (2) of 199 and sub-section (1) of section 212 of the Municipal Corporation Act, 1955, as amended in Andhra Pradesh Municipal Laws (Second Amendment) Ordinance, 2020 (Ordinance No. 16 of 2020) and in supersession of the Rules issued in G.O.Ms. No.438 HMA&UD dated 29-10-1990 and G.O.Ms No.439, MA&UD (TC) M.A., dated 29-10-1990, the Governor of Andhra Pradesh hereby makes the following "Rules for Levy and Assessment of Property Tax."

RULES

1. Short title: These Rules may be called "Levy and Assessment of Property Tax Rules, 2020".

2. Applicability: These rules are applicable to all the Urban Local Bodies (Nagar Panchayats, Municipalities and Municipal Corporations) of Andhra Pradesh.

3. Definitions: - In these rules, unless the context otherwise requires, -

(a) 'Act' means the Andhra Pradesh Municipalities Act, 1965, Municipal Corporation Act, 1955, Andhra Pradesh Municipal Corporation Act, 1994, Greater Visakhapatnam Municipal Corporation Act, 1979 and Vijayawada Municipal Corporation Act, 1981;

(b) "Competent authority" means the Commissioner of the Nagar Panchayat or Municipality or Municipal Corporation;

(c) 'Government' means the State Government of Andhra Pradesh;

(d) 'Month' means a calendar month;

(e) 'Year' means the financial year;

(f) "Additions, Alterations" means structural change or usage modifications resulting in additions or deletion to the existing Plinth area;

(g) "Balcony" means and includes a horizontal cantilever projection including a handrail or balustrade, to serve as passage or sit out place;

(h) "Mezzanine floor" means an intermediate floor between two floors with access from the lower floor;

(i) "Current year" means the year for which property tax is being paid;

(j) "Residential building" means a building used or constructed or adopted to be used wholly for human habitation and includes garages, and other out-houses necessary for the normal use of the building as a residence;

(k) 'Capital Value' means guideline value of any building including any land occupied by it or vacant land or both fixed by the Stamps and Registration Department for the purpose of Registration;

(l) "The Taxable Capital Value" means the guideline value of any building and land underneath the building fixed in accordance with the provisions of the Municipal Acts or rules framed there under, for the purpose of assessment of tax on building or land or both";

(m) 'Plinth area of the building' means the area arrived by multiplying the length of the building with the breadth as measured outside of the basement level; and

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(n) "Total Plinth area of the building" includes the plinth area of cellars, Mezzanine floor, ground floor and all the floors above the ground floor of a building. This includes "car parking area" in case of apartments.

4. Capital Value: (1) The capital value of lands and buildings fixed by the Stamps and Registration Department for the purpose of Registration as per Andhra Pradesh Revision of Market Value Guidelines Rules, 1998, shall be deemed to be the guideline value for fixation of Property Tax, basing on the following criteria:-

a) Door Number (or) Digital Door Number (or) Unique Property Identification Number (PTIN);
b) Zones and Localities together with their Boundaries;
c) Classification of the Building;
d) Usage of the Building;
e) Age of the Building ; and
f) Plinth Area.

5. Unit of Measurement: The Building Plinth Area shall be measured in Sq. ft and the Land/Plot area shall be measured in Sq. yards for the purpose of fixation of Property Tax.

6. Determination of Property Tax on Capital Value:-

(1) The Property Tax shall be levied at such percentages of the Capital Value of lands or buildings or both as may be fixed by the Municipal Council/Corporation as the case may be.

(2) The percentage of the property tax so fixed, shall not be less than 0.10% and not more than 0.50% of the Capital Value (CV) in the case of residential buildings and shall not be less than 0.20% and not more than 2.00% of the Capital Value (CV) in the case of non-residential buildings, which shall be effected from the Financial Year 2021-2022.

(3) While fixing the percentage of Property Tax, the Municipal Council/Corporation shall ensure that only one percentage point is fixed for the entire Municipality/Corporation for residential properties and another percentage point is fixed for non-residential properties. However, such percentage on residential properties shall be less than the percentage on non-residential properties.

(4) Also the Municipal Council/Corporation shall ensure that the tax for general purpose shall be fifty percent of the percentage of Tax so fixed by the Council/Corporation and the remaining fifty percent shall be for the components of water, drainage, lighting and conservancy.

(5) Further the property tax so fixed shall be revised automatically as and when guideline value of buildings and lands are revised by the Stamps and Registration Department and such revised rates shall be effected from 1st April of succeeding financial year.

(6) For the purpose of this rule, the Municipal Council/Corporation shall pass a resolution fixing the proposed rate at which the property tax shall be levied under proviso (1) of section 81(2) of AP Municipalities Act, 1965. After that the Municipal Council/Corporation shall consult the Property Tax Board before publication of draft notification, as provided under sec.85-I (1)(ii) of AP Municipalities Act, 1965 and sec. 197A of Municipal Corporations Act, 1955 as the case may be.

(7) The Board shall study the draft notification and make a comparative study of the rate of taxation under each component proposed by the Municipality/Corporation duly comparing the same with similar grade Municipalities in this regard and offer its views in the matter.

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(8) Upon receiving the views from the Board the Municipal Council/Corporation publish a draft notification in the main language of the District having circulation in the Municipal limits, on the notice board of the Municipal Office and in such other places within the Municipal limits as may be specified by the Municipal Council/Corporation as the case may be, of its intention, fixing a reasonable period not being less than one (1) month for submission of objections and consider the objections, if any, received within the period specified.

(9) On receipt of the objections, the Commissioner shall tabulate the objections within seven (7) days from the last date given for submission of objections in the draft notification and shall again place before the Municipal Council/Corporation as the case may be, with his/her recommendations. The Municipal Council /Corporation thereon, shall pass final resolution fixing the percentage of property tax on capital value, within ten (10) days duly convening a Special Meeting for this purpose.

(10) After passing the final resolution, the Commissioner shall publish the final notification fixing the percentage of property tax, in the District Gazette and any one of the newspaper in the main language of the District having circulation in the Municipal limits, on the notice board of the Municipal Office and in such other places within the Municipal limits.

7. Vacant Land Tax:-

(1) The Vacant Land Tax shall be levied at 0.20 percent of the estimated guideline value of the land in case of Municipalities and 0.50 percent in case of Municipal Corporations.

(2) In the case of above vacant lands where garbage is being dumped and unhygienic conditions are prevailing a penalty of 0.10% of the guideline value in case of Municipalities and 0.25% in case of Municipal Corporations, shall be levied till the garbage is lifted and unhygienic conditions ceases.

8. Dispute resolution: Since the property tax is introduced on the basis of Capital Value, for the first time in Andhra Pradesh, to avoid anomalies and aberrations in the Capital Values, the Property Tax Board is empowered to issue any directions as deemed fit, to the Commissioners of the Municipalities/Corporations, in the matter, as the case may be as provided under sec. 85-I of A.P. Municipalities Act, 1965 and corresponding provisions of Municipal Corporations Act, 1955. *The directions of the Property Tax board shall be final.*

9. Calculation and fixation of Tax during first year of Transit and subsequent years: While transiting from the existing Annual Rental Value System to Capital Value System on Lands and Buildings, during the first year of transition period and also for the subsequent years, the Commissioner shall arrive the tax on capital value of both Land and Building as per the percentage fixed by the Municipal Council/ Corporation, separately for Residential and Non-Residential Properties and in case of Mixed Properties, the major occupied usage of the Building shall be taken into consideration by adopting the corresponding percentage fixed, subject to the following:

(1) Calculation of Tax during the transitional period i.e., for the first year while transiting from ARV system to Capital Value System:

(a) When the existing Tax in the ARV System is less than the tax calculated on Capital Value system and -

(i) the existing tax is required to be increased by more than 15% to reach the tax calculated on Capital value, the increase shall be limited to 15%;

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(ii) the existing Tax is required to be increased between 10% to 15% to reach the tax calculated on Capital value, the increase shall be the actual gap percentage; and

(iii) the existing Tax is required to be increased up to 10%,to reach the tax calculated on Capital value, the increase will be 10%.

(b) When the existing Tax in the ARV System is more than or equal to the tax calculated on Capital Value, there shall not be any reduction in the existing tax. The Tax shall be fixed at 10% increase over the existing tax in ARV System.

(2) Calculation of Tax during subsequent year/s of transit:

(a) When the existing Tax in the Capital Value System (i.e., Tax fixed for previous year) is less than the tax calculated on Capital Value for that year and-

(i) the existing tax is required to be increased by more than 15% to reach the tax fixed on Capital value, the increase shall be limited to 15%; and

(ii) the existing tax is required to be increased by less than 15% to reach the tax fixed on Capital value, the increase shall be the actual gap percentage.

(b) When the existing Tax in the Capital Value System is more than or equal to the tax calculated on Capital Value for that year, there shall not be any reduction in the existing tax. The Tax shall be fixed at a nominal increase of 2%.

(3) Once the tax so fixed is reached to the Tax as per Capital Value in any of the subsequent year/s, the above limitations need not be applied and tax thereon shall be calculated as per the percentages fixed by the Council/Corporation, on Capital Values of that year.

(4) This rule is not applicable to unassessed properties. Unassessed properties are assessed as if they are the new properties. Also cases where assessment process has started but final assessment order is not given will also be categorized as unassessed properties.

10. Integration of the Data Base:

(1) Now, it is the need of the hour to integrate the Database of Municipal Administration Department and Registration & Stamps Department for seamless delivery of services to the citizens by both of the departments. While going towards integration between the two systems of the departments, there is every need to match the Master Data in the first instance for easy integration between two applications.

(2) There shall be uniformity in the structure of Master Data in both the Application Database in respect of the following Masters.

A. Door Number, Digital Door Number and Unique Property Identification Number:

The Urban Local Body is the authority to give door number to each and every premises within the jurisdiction, as per the Municipal Laws. Each and every door number shall be identified by a particular unique 10 digit assessment number called Property Tax Identification Number (PTIN) and this shall be unique across the state. First 4 digits of the assessment number shall be ULB code followed by assessment number in sequence. Going further, there shall be Digital Door Numbering for each and every Premises.

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B. Zones and Localities together with their Boundaries:

The entire Municipal Area shall be divided into convenient territorial zones for the purposes of assessment of taxes based on the following factors, namely-

(a) Civic amenities like water supply, street lighting, roads and drains,
(b) Markets and Shopping Centres,
(c) Educational Institutions,
(d) Banks, Postal Services, Public Offices,
(e) Medical Institutions,
(f) Factories and Industries, and
(g) Such other relevant factors.

As far as possible, the number of Zones shall be kept at the minimum. For this purpose, each Municipality/Corporation shall be divided into convenient Zones as per the above criteria and shall map the localities in each of the Zone, with boundaries. Accordingly, the boundaries master data shall be same in both the systems for easy integration.

C. Classification of the Building:

After division of Municipality into territorial zones and Localities within the Zone, the buildings situated in each of the zone shall be classified as follows based on its nature of construction. Building classification may be taken as one the parameter while fixing the Capital Value of the Buildings by Registration & Stamps Department.

a. RCC
b. Madras Terrace
c. Mangalore/Country Tiled
d. Asbestos/GI sheet Roofed
e. Jack Arch Roofed
f. Slates/Stone Roofed
g. Huts

Building Classification master data to be updated with same nomenclature in the both the Application Database.

D. Usage of the building:

After classification of the buildings based on their type of construction, they shall be further classified into the following categories taking into consideration the nature of use of the buildings-

(a) Residential Category: Flats in Apartments and individual houses.

(b) Non-residential Category:
Shops, Shopping Complexes, Office Complexes, Banks, Public and Private Offices, Hospitals and Nursing Homes, Educational Institutions, Hotels, Lodges, Restaurants, Godowns and other business establishments, Factories, Mills, Workshops, industries, Cinema Theatres or places of Public entertainment and any other use not covered.

(c) Mixed Category: Having both Residential & Non-Residential Categories in one building (or) assessment

(d) Age of the building
Year of Construction of the building shall be captured in both the systems to calculate the depreciation value automatically.

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(e) Plinth Area:
Constructed plinth area is one of the parameter in fixing the Property Tax on Capital Value basis. This shall be converted to Square Feet in respect of buildings and Square Yards in respect of Lands.

11. Property tax Assessment Register :-

(1) The Property tax Assessment Register shall be maintained by the Municipality/Corporation in Form-Ain case of Buildings and Form-B in case of Vacant Lands, appended to these rules.

(2) The Zone Number, Locality, Door No, PTIN (or) DDN No, Name of the Owner, Classification of the Building, Usage of the Building, Capital Value of the Building and Land as per the records of the Registration & Stamps Department, Plinth area of each storey of the building, together with the details of the existing assessment as per ARV and Property Tax fixed as per Capital Value, Library Cess, Penalty amount on Un-authorized Construction etc., shall be recorded in this register.

12. Monthly Revision Lists: Monthly Revision Lists shall contain the following particulars of all the buildings and lands including Vacant Lands, and shall assess the same to the Property Tax.

(a) the construction, reconstruction, additions, alterations, enlargements which are completed during the month in respect of the building;
(b) the change in the usage of the building during the month;
(c) the newly constructed and occupied buildings during the month ;
(d) change in names of the Owners of the Buildings and Lands during the month; and
(e) Type of Occupation i.e., Owner (or) Tenant.

13. Correction of assessment records with retrospective effect:

As per section 91-A of A.P. Municipalities Act, 1965 and as per section 225 (3) of GHMC Act, 1955 as amended by Act.No.15 of 2013 w.e.f. 05-08-2013, and the said Act has been adapted as Municipal Corporations Act, 1955, if at any time, it appears to the Commissioner that any person or property has been inadvertently omitted from the assessment records or inadequately or improperly assessed relating to any tax, or a clerical of arithmetical error is committed in the records maintained in relation to such assessment, he may assess or reassess or correct such errors with retrospective effect up to five half-years immediately preceding the current half-year. Thus, the Commissioner is competent to levy property tax on Buildings and Lands with retrospective effect up to five half-years preceding the current half-year.

14. General Exemptions of Property Tax:

(1) The following buildings and lands shall be exempted from the property tax:

i. Buildings and lands set apart and used for public worship.
ii. Choultries for the occupation of which no rent is charged and choultries the rent charged for the occupation of which is used exclusively for charitable purpose;
iii. Buildings owned by Recognized educational institutions used for educational purposes up to Xth standard including hostels which are getting grant in aid from the Govt;
iv. Buildings owned (or) donated by Philanthropists/ charitable institutions/Minorities and used for rehabilitation or sheltering or training of destitutes, orphans, physically challenged, aged, juvenile delinquents, aids victims, leprosy patients and street children;

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v. Buildings owned and used for libraries and play grounds which are open to the public on free of cost;
vi. Ancient monuments protected under the law relating to preservation of ancient monuments for the time being in force, or parts thereof, as are not used as residential quarters, or as public offices;
vii. Charitable Hospitals and dispensaries;
viii. Hospitals and dispensaries maintained by railway administration;
ix. Buildings and lands solely used for purposes connected with the disposal of the dead;
x. Buildings and Lands belonging to the Council/Corporation; and
xi. Any irrigation work vesting in the Government

(2) While giving exemption in respect of the above properties, the Municipal Council/Corporation shall ensure that the Tax for General Purpose shall only be given and liable for payment of other components of Tax i.e., Water, Drainage, Lighting and Conservancy as fixed.

(3) Apart from the above, the Municipal Council/Corporation may fix a nominal Property Tax of Rs.50/- (Rupees fifty only) per annum uniformly in case of residential building occupied by the Owner, where the plinth area of the building is below 375 Sft.

(4) Also the Municipal Council/Corporation may exempt Owner occupied residential buildings and lands belong to serving defence personnel, Ex-Servicemen and widows of Ex-Service men from payment of property tax subject to the following conditions:-

(a) Self occupation: Houses should be occupied by him or her. In case of serving Defence personnel the house shall be occupied by members of his/her family when he is on duty.

(b) One building / site only: Only one house / property whichever the Ex-servicemen / widow / serving Defence personnel chooses alone shall be considered for exemption from property tax

15. Primary responsibility for levy of property tax on whom to rest:

(1) Property Tax shall be leviable on the owner of the property;

(2) Property taxes shall be leviable primarily from the actual occupier of the premises upon which the said taxes are assessed if such occupier holds the said premises immediately from the Government or from the Municipality; and

(3) If any land has been let for any term exceeding one year to a tenant, and such tenant has built upon the land, the property taxes assessed upon the building erected thereon shall be primarily leviable from the said tenant or his/her legal representative, whether the premises be in the occupation of the said tenant or of his/her legal representative, or of sub-tenant.

16. Primary responsibility of payment of Property Tax:

(1) When the name of the person primarily liable for the payment of property taxes in respect of any premises cannot be ascertained, it shall be sufficient to designate him in the Assessment Book and in any notice which it may be necessary to serve upon the said person under this Act, 'the holder' of such premises, without further description.

(2) If, in any such case, any person in occupation of the premises shall refuse to give such information as may be requisite for determining the person primarily liable as aforesaid the person in occupation shall himself be liable, until such information is obtained for all property taxes leviable on the premises of which he is in occupation.

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17. Issue of Special Notice: Whenever the Commissioner assesses any property for the first time or wherever there is an enhancement in the Assessment due to additions, alterations or change of usage, the Commissioner shall cause intimation thereof to be given by a Special Notice to be served on the Owner or Occupier of the property concerned.

18. Revision Petition: -

(1) In such of the above cases, the owners of properties are entitled to file revision petitions within fifteen (15) days from the date of service of special notice;

(2) In addition, any person may, at any time not being less than (thirty) 30 days before the end of a half-year move the Commissioner by General revision petition to reduce the tax to which he is liable for payment, due to additions or alterations or change of use; and

(3) As soon as a Revision Petition or General Revision Petition is received from a tax payer against the property tax assessment fixed by the Commissioner, the revision petition shall be entered in a Register of revision petitions to be maintained separately for this purpose.

19. Hearing of the Revision Petition/General Revision Petition: The Commissioner shall give an opportunity to the petitioner to appear either in person or by an authorized agent to represent his/her case in respect of Revision Petition or General Revision Petition at the municipal office. For this purpose, hearing notice shall be served on the petitioner informing the date and time of hearing. A reasonable time of one (1) week to ten (10) days shall be given to the petitioner in the hearing notice to appear in the municipal office. At the time of hearing, the Commissioner shall record the statement of the petitioner regarding the submissions made by him (or) her for reduction of property tax. After recording the statement of the petitioner by the Commissioner, signature of the petitioner shall be obtained on the statement.

20. Orders of the Commissioner on the Revision Petition/General Revision Petition: After completing the hearing of the revision petition (or) General Revision Petition as the case may be, the Commissioner shall pass a speaking order. The order shall contain all the details of the issue, pleadings of the petitioner, clear findings of the competent authority on the issue and should appear as a reasoned order. Direction to the petitioner to pay the property tax fixed on the revision petition (or) General Revision Petition within fifteen (15) days from the date of receipt of orders from the Commissioner shall be given in the Speaking Order. Also Intimation to the petitioner that an appeal can be preferred to the Appellate Commissioner-cum-Regional Director within fifteen (15) days of the receipt of the orders from the Commissioner on the revision petition (or) General Revision Petition duly paying the property tax as specified in the order. After disposal of the revision petition, necessary entries shall be made in the Register of revision petitions.

21. Appeals: An Appeal shall lie to the Appellate Commissioner-cum-Regional Director in respect of orders passed by the Commissioner on the disposal of revision petitions filed by the owners of the buildings for reduction of property tax. As soon as an appeal is received in municipal office, it shall be entered the Register of Appeals.

22. Levy of property tax with penalty on unauthorized constructions with title deeds:

(1) As per sub-section (5) of section 85 of Andhra Pradesh Municipalities Act, 1965 and section 220-A(1) of Municipal Corporations Act, 1955, the Commissioner of the Municipality or Municipal Corporation as the case may be, is competent to levy property tax on a building which is constructed or re-constructed or on construction which is raised unauthorizedly with penalty as specified hereunder till such unauthorized construction is demolished or regularized without prejudice to any proceedings which may be instituted in respect of such unauthorized construction.

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(i)	Up to ten percent (10%) violation of permissible setbacks only in respect of floors permitted in a sanctioned plan	Twenty five percent (25%) of property tax as penalty
(ii)	More than ten percent (10%) violation of permissible setbacks only in respect of floors permitted in a sanctioned plan	Fifty percent (50%) of property tax as penalty
(iii)	Unauthorized floors over the permitted floors in a sanctioned plan	Hundred percent (100%) of property tax as penalty
(iv)	Total unauthorized construction	Hundred percent (100%) of property tax as penalty"

(2) As soon as the property tax on buildings unauthorizedly constructed and the penalty are determined by the Commissioner, a Special Notice shall be issued for levy of Property Tax including penalty. The notice for levy of penalty shall provide complete information regarding the unauthorised construction and the penalty to enable the owner of building to understand the nature of unauthorized construction, the amount of penalty levied and the amount of the property tax.

(3) The Special Notices shall also contain the following words on the top of the notices:

"Levy of property tax with penalty shall not be construed that the unauthorized construction is regularized or will be regularized''.

23. Levy of property tax with penalty on buildings un-authorizedly constructed on various categories of land without title deeds:-

(1) The Commissioner is competent to levy property tax along with one hundred percent penalty on buildings constructed un-authorizedly on private land, municipal land, government land, land under urban land ceiling, endowment land, wakf land or any other category of public land without documents or patta or possession certificate from Revenue Department on the name of the "the holder of the premises" and not in the name of "the owner of the land''.

(2) The levy of tax and penalty shall continue till such unauthorized construction is regularized or demolished.

(3) In the Special Notice to be served for levy of property tax and penalty, the following words shall be specifically mentioned on the top of the notice:-

(a) Property tax with 100% penalty is levied on the building constructed un-authorizedly on private land, municipal land, government land, land under urban land ceiling, endowment land, wakf land or any other category of public land where the holder of the premises does not possess document or patta or possession certificate from Revenue Dept.

(b) Levy of property tax with100% penalty shall not confer any ownership on the land to the holder of the premises where the building is constructed unauthorizedly.

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24. Mode of payment-

(1) With the increased use of the internet across the globe, more and more Tax payers, Consumers and users have started to shift from the traditional payment method to the cashless payment method especially digital payment systems. Digital payment systems have offered users the best convenience, speed, and reliability compared to conventional payment systems.

(2) To encourage the Cashless payments in the Municipalities and Municipal Corporations, all the Property Tax and other Non-tax payments may be payable through electronic mode (or) by Cheque/Demand Draft /Pay order drawn on any bank payable in favour of Commissioner of the respective Municipality or Municipal Corporation.

J SYAMALA RAO
SECRETARY TO GOVERNMENT

FORM-A
(Rule – 11 of Levy and Assessment of Property Tax Rules, 2020)

ASSESSMENT OF PROPERTY TAX ON BUILDINGS.

1. PROPERTY OWNERSHIP DETAILS:

Name of the Owner	Aadhaar No.	Mobile No.	Door No.	Digital Door No. if any	Assessment No.	Name of the Apartment/Complex (if any)	Category of Ownership (Private, Central Govt., State Govt.)	If the Property pertains to Central Govt. or State Govt., Name of the Department	Property Type (Residential, Non-Residential, Mixed)	Document Type (Sale Deed, Will Deed, Partition Deed, Succession Deed, Decree by Civil Court, Patta, Lease Deed, Unregistered Document / Notarized Document)	Document No.	Document Date (DD/MM/YYYY)	Issued by
1	2	3	4	5	6	7	8	9	10	11	12	13	14

2. LOCATION OF THE PROPERTY:

3. EXISTING PROPERTY TAX DETAILS

Survey No.	Name of the Revenue Village	Extent of Plot (in Sq. Yards)	Boundaries of the Property				Election Ward No.	Ward Secretariat No.	Revenue Ward No.	Block No. if any	Zone No.	Locality Name	Locality Code	Street Name	Pin code		Property Tax per Annum (Rs.)	Library Cess (Rs.)	Total Property Tax per annum (Rs.)	U.C. Penalty (Rs.)	Total Property Tax per annum including UC penalty (Rs.)
			North	East	South	West															
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		31	32	33 (31+32)	34	35 = (33+34)

4. **FLOOR DETAILS OF THE BUILDING/APARTMENT/COMPLEX/MALL :**

Number of floors of the Building					
Sub Cellars (No.)	Cellar (no.)	Stilt (No.)	Mezzanine Floor (No.)	Ground and other floors (no.)	Total Floors (No.)
36	37	38	39	40	41

5. **CAPITAL VALUE AND TAX ARRIVED FOR BUILDING COMPONENT:**

Description of each Floor of the building													TOTAL PLINTH AREA IN RESPECT OF ALL FLOORS/CELLAR/SUB-CELLAR/STILT AND PARKING AREAS (For the purpose of calculation of tax)			
Floor/Cellar/Sub-Cellar/Stilt/ Parking Area	Number	Type of Construction	Residential / Non-Residential	Usage of the Building	Occupation type (Owner/ Tenant)	Occupant Name	Date of Construction (DD/MM/YYYY)	Age of the Building (in Years)	Date of Tax Effective (DD/MM/YYYY)	Length (in Ft.)	Breadth (in Ft.)	Plinth area (in Sq.Ft)	TOTAL PLINTH AREA IN SQ. FT.	IN CASE OF MIXED PROPERTY		
														RESIDENTIAL PLINTH AREA	NON RESIDNETAIL PLINTH AREA	MAJOR AREA OCCUPIED BY RESIDENTIAL OR NON RESIDENTIAL
42	43	44	45	46	47	48	49	50	51	52	53	54 = (52 x 53)	55	56	57	58

Capital Value Calculation of each floor of the building							TOTAL CAPITAL VALUE AFTER DEDUCTING DEPRECIATION IN RESPECT OF ALL FLOORS/CELLAR/SUB-CELLAR,STILT AND PARKING AREAS	Building permission, OC, Deviation details of each floor of the building					
								Building Permission Details			Occupancy Certificate Details		% of Deviation to the sanctioned Plan
Floor/Cellar/Sub-Cellar/Parking Area	Number	Rate per Sq.Ft (As notified by Stamps & Registration Department) (Rs.)	Capital Value arrived for Building (Rs.)	% of Depreciation allowed by Stamps & Registration Department	Amount of Depreciation allowed by Stamps & Registration Department (Rs.)	Net Capital Value after deducting depreciation (Rs.)		Building Permission Number	Building Permission Date (DD/MM/YYYY)	Plinth Area as per approved Plan	Certificate Number	Date (DD/MM/YYYY)	
59	60	61	62 = (61 x 55)	63	64 = (62 x 63/100)	65= (62 -64)	66	67	68	69	70	71	72

6. CAPITAL VALUE AND TAX ARRIVED FOR LAND COMPONENT:

Capital Value arrived for Land		
Extent of Site underneath the Building (in Sq. Yards)	Rate per Sq. Yard (As notified by Stamps & Registration Department) (Rs.)	Capital Value arrived for Land (Rs.)
73	74	75 = (73 x 74)

7. TOTAL PROPERTY TAX ARRIVED PER ANNUMON BOTH BUILDING AND LAND:

Property tax arrived per annum on both Building and Land		
Total Capital Value of Building and Land	Applicable percentage of Property Tax as per Rule 6 and 9 (as fixed by council/corporation)	Amount of Property tax fixed per annum (Rs.)
76 = (66+75)	77	78

8. COMPONENT WISE PROPERTY TAX (IN RS.) FIXED BY THE COUNCIL/CORPORATION :

General purpose		Water		Drainage		Lighting		Conservancy		Library Cess (Rs.)	UC Penalty (Rs.)	Total Property Tax per annum (Rs.)
%	Amount	%	Amount	%	Amount	%	Amount	%	Amount			
79	80	81	82	83	84	85	86	87	88	89= (78 x 8%)	90	91(78+89+90)

9. FIXATION OF PROPERTY TAX DURING FIRST YEAR OF TRANSIT FROM ARV TO CV SYSTEM :

Property Tax (in Rs.) fixed as per rule 9(1) i.e., during first year of transit												
Total Property Tax per annum including Library Cess and UC Penalty	Existing Property Tax including Library Cess and UC Penalty in ARV System (Rs.)	Difference Amount i.e., Existing tax in ARV minus Tax calculated as per Capital Value (Rs.)	% of Difference	Category under which the % of Difference falls (tax in ARV is less than the CV (or) more than or equal to CV)	Tax amount as per limitations under Rule 9(1)(a) when the existing tax in ARV system is less than the tax calculated on Capital Value System (in Rs.)			Tax amount as per Rule 9(1)(b) when the existing tax in ARV system is more than or equal to the tax calculated on Capital Value System (in Rs.), the increase is 10%	Total Tax Fixed for the 1st year of Transit	Signature of the Commissioner	Special notice No.	Date of service of special notice
					(i)If the difference is more than 15%, the increase is limited to 15%	(ii)If the difference is between 10% to 15%, the increase is actual difference percentage	(iii)If the difference is upto 10%, the increase is 10%					
92	93 = (35)	94= (93-92)	95 = (94 x 100/93)	96	97	98	99	100	101	102	103	104

10. FIXATION OF PROPERTY TAX DURING SUBSEQUENT YEARS OF TRANSIT FROM CV TO CV SYSTEM :

Property Tax (in Rs.) fixed as per rule 9(2) i.e., during subsequent years of transit											
Property tax for the current year as per Capital Value (Rs.)	Existing Property Tax including Library Cess and UC Penalty as per Capital Value Calculations and fixed after limitation in the First Year of transit from ARV to CV	Difference Amount i.e., Existing tax minus Tax calculated for the current year (Rs.)	% of Difference	Category under which the % of Difference falls (existing tax is less than the tax calculated for the current year (or) more than or equal to tax calculated for the current year)	Tax amount as per limitations under Rule 9(2)(a) when the existing tax is less than the tax calculated for the current year (in Rs.)		Tax amount as per Rule 9(2)(b) when the existing tax is more than or equal to the tax calculated for the current year (in Rs.), the increase is 2%	Total Tax Fixed for the subsequent year	Signature of the Commissioner	Special notice No.	Date of service of special notice
					(i)If the difference is more than 15%, the increase is limited to 15%	(ii)If the difference is upto 15%, the increase is actual difference percentage					
105	106	107	108	109	110	111	112	113	114	115	116

11. REVISION PETITION DETAILS

Tax fixed by the Commissioner after disposal of Revision Petition									
Date of Receipt of Revision Petition	**Revision Petition/General Revision Petition No.**	**Orders of the Commissioner (i.e., Considered (or) Rejected)**	**If considered the Taxable Capital Value for Building and Land**	**Property Tax fixed per annum**	**Library Cess**	**Total Property Tax per annum**	**U.C. Penalty**	**Total Property Tax per annum including UC penalty**	**Signature of the Commissioner**
117	**118**	**119**	**120**	**121**	**122**	**123**	**124**	**125**	**126**

12. APPEAL PETITION DETAILS

Tax fixed by the Appellate Authority after disposal of Appeal Petition									
Date of Receipt of Appeal Petition	**Appeal Petition No.**	**Orders of the Appellate Authority(i.e., Considered (or) Rejected)**	**If considered the Taxable Capital Value for Building and Land**	**Property Tax fixed per annum**	**Library Cess**	**Total Property Tax per annum**	**U.C. Penalty**	**Total Property Tax per annum including UC penalty**	**Signature of Appellate Authority**
127	**128**	**129**	**130**	**131**	**132**	**133**	**134**	**135**	**136**

FORM-B

(Rule – 11 of Levy and Assessment of Property Tax Rules, 2020)

Vacant Land Tax Assessment.

1. DETAILS OF VACANT LAND :

Name of the Owner	Aadhaar No.	Mobile No.	Door No. if any		Digital Door No. if any	Assessment No.	Revenue Ward No.	Block No. if any	Zone No.	Locality Name	Locality Code	Election Ward No.	Ward Secretariat No.	Survey No	Name of the Revenue Village	Document Type (Sale Deed, Will Deed, Partition Deed, Succession Deed, Decree by Civil Court, Patta, Lease Deed, Unregistered Document / Notarized Document)	Document No.	Document Date (DD/MM/YYYY)	Issued by	Boundaries of the Property			
																				North	East	South	West
1	2	3	4		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

2. **EXISTING VACANT LAND TAX DETAILS :**

Category of Vacant Land Tax i.e. on appurtenant land (OR) on Exclusive Vacant Land	Extent of Taxable Vacant Land in Sq. Yards	Rate per Sq. Yard as per Stamps & Registration Department	Capital Value of Land (Rs)	% of Vacant Land Tax (0.20% OR 0.50%)	Tax per Annum
24	25	26	27	28	29

3. **VACANT LAND FIXED IN THE CAPITAL VALUE SYSTEM :**

Category of Vacant Land Tax i.e. on appurtenant land (OR) on Exclusive Vacant Land	Extent of Taxable Vacant Land in Sq. Yards	Rate per Sq. Yard as per Stamps & Registration Department	Capital Value of Land (Rs)	% of Vacant Land Tax (0.20% OR 0.50%)	Tax per Annum
30	31	32	33	34	35

4. **COMPONENT-WISE VACANT LAND TAX DETAILS:**

Capital Value of Land (Rs)	Percentage and Amount of Tax as fixed by the Council/Corporation												Library Cess	Total Tax per annum including Library cess	Signature of the Commissioner	Special notice No.	Date of service of special notice
	General purpose		Water		Drainage		Lighting		Conservancy		Total						
	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount					
36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53

5. REVISION PETITION DETAILS :

Tax fixed by the Commissioner after disposal of Revision Petition							
Date of Receipt of Revision Petition (DD/MM/YYYY)	Revision Petition No.	Orders of the Commissioner (i.e., Considered (or) Rejected)	If considered the Taxable Capital Value	Property Tax fixed per annum	Library Cess	Total Property Tax per annum	Signature of Commissioner
54	55	56	57	58	59	60	61

6. APPEAL PETITION DETAILS :

Tax fixed by the Appellate Authority after Disposal of Appeal Petition							
Date of Receipt of Appeal Petition (DD/MM/YYYY)	Appeal Petition No.	Orders of the Appellate Authority(i.e., Considered (or) Rejected)	If considered the Taxable Capital Value	Property Tax fixed per annum	Library Cess	Total Property Tax per annum	Signature of Appellate Authority
62	63	64	65	66	67	68	69

J SYAMALA RAO
SECRETARY TO GOVERNMENT